



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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Thiruvananthapuram,
Thursday

2025 ഏപ്രിൽ 03
03rd April 2025

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20th Meenam 1200

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13th Chaithra 1947

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No.

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.59/2025/TD.

Dated, Thiruvananthapuram, 1st April, 2025.

18th Meenam, 1200.

S. R. O. No. 383/2025

In exercise of the powers conferred by sub-rule (2) of rule 1 read with rule 2 of the Kerala Goods and Services Tax (Second Amendment) Rules, 2024 (hereinafter referred to as the said rules), the Government of Kerala hereby make the following amendments in the notification issued under G.O.(P) No.134/2024/TD. dated 7th October, 2024 and published as S.R.O. No. 891/2024 in the Kerala



Gazette Extraordinary No. 3167 dated 7th October, 2024, namely:-

AMENDMENT

In the said notification, for the words and figure “provisions of rule 2 of the said rules” the words, symbol, bracket and figures “sub-rule (1) of rule 2 of the said rules” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 7th day of October, 2024.

By order of the Governor,

Dr. A. JAYATHILAK,

Additional Chief Secretary to Government

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government had decided to notify the appointed date of the provisions related to biometric-based Aadhaar authentication under rule 2 of the Kerala Goods and Services Tax (Second Amendment) Rules, 2024 with effect from 8th day of October, 2024. Accordingly, the Government appointed the 8th day of October, 2024, as the date on which the provisions of rule 2 of the said rules come into force vide notification issued under G.O.(P) No.134/2024/TD. dated 7th October, 2024 and published as S.R.O. No. 891/2024 in the Kerala Gazette Extraordinary No. 3167 dated 7th October, 2024. However, in the Kerala Goods and Services Tax (Second Amendment) Rules, 2024, only sub-rule (1) of rule 2 is related to biometric-based Aadhaar authentication. Hence, the Government have decided to amend the said notification to notify sub-rule (1) of rule 2 with effect from the 8th day of October, 2024.

The notification is intended to achieve the above object.

